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भाग 4 (ग)

उप-खण्ड(II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये कानूनी आदेश तथा
अधिसूचनाएं

FINANCE DEPARTMENT
(TAX DIVISION)
NOTIFICATION

Jaipur, May 03, 2021

S.O.530 .-In exercise of the powers conferred by section 164 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following rules further to amend the Rajasthan Goods and Services Tax Rules, 2017, namely: -

1. (1) These rules may be called the Rajasthan Goods and Services Tax (Second Amendment) Rules, 2021.

(2) These rules shall come into force with effect from 27th day of April, 2021.

2. In the Rajasthan Goods and Services Tax Rules, 2017, in rule 26, in sub-rule (1), after the third proviso, the following proviso shall be inserted, namely:-

“Provided also that a registered person registered under the provisions of the Companies Act, 2013 (Central Act No. 18 of 2013) shall, during the period from the 27th day of April, 2021 to the 31st day of May, 2021, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** and the details of outward supplies under section 37 in **FORM GSTR-1** or using invoice furnishing facility, verified through electronic verification code (EVC).”.

[F.12(1)FD/Tax/2021-01]

By Order of the Governor,
TINA DABI,

Joint Secretary to the Government.